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## Accounting biography conference: A report

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# Tistorian Accounting biography configure: Areport ans Arehonk

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### ACCOUNTING BIOGRAPHY CONFERENCE: A REPORT

The Academy of Accounting Historians hosted its annual research conference at The University of Mississippi on December 3-4, 1993. The theme of the conference was Accounting Biography. The conference began with a reception on Thursday evening prior to the program. Tonya Flesher, 1993 Academy President, and Dale Flesher served as conference co-coordinators. The attendance and papers exceeded all expectations.

Twenty-two of the twenty-nine papers presented were dedicated to individuals who have made significant contributions to the accounting profession. Several other historical figures were included in papers which focused on areas and issues in accounting history. Dr. Darden Pyron, a noted biographer and author from Florida International University, provided a thought provoking talk on "Biography Methodology" at the conference dinner. Drs. Stephen Zeff, David Solomons, and Hiroshi Okano were specially invited to present their biographical



Tonya Flesher

research. Responses and discussions concerning the papers were enthusiastic and very favorable.

More than eighty academics, practitioners, and graduate students attended the program. Approximately fifty colleges and universities were represented, including representatives from Australia, Canada, Denmark, England, France, and Japan.

The Academy especially appreciates and Continued on page 16



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recognizes The University of Mississippi and the foundations of Arthur Andersen & Co., Deloitte & Touche, Ernst & Young, and General Motors Corporation who provided the primary financial support of the conference and preparation of the publication of the Conference Abstracts. Additionally, the Academy thanks the many other persons who helped to put together the materials, worked at registration, and performed the many tasks necessary for the success of the Accounting Biography Conference.

For your information, the papers presented at the conference are listed below in the order of the program. If you have an interest in a particular paper, please contact the author(s).

"Harry Clark Bentley: An Accounting Educator With Honor," Richard Vangermeersch, University of Rhode Island; John Cathcart, Bentley College "The Influence of S. Paul Garner on the Profession of Accountancy," R. Michael Garner, Salisbury State University



S. Paul Garner

"Impressions of a Scholarly Gentleman: Professor Louis Goldberg," Lee D. Parker, Flinders University, Visiting, University of Alabama

"Maurice Moonitz," Michael van Breda, Southern Methodist University

"Contributions of Robert Sprouse," Ganesh M. Pandit, Savannah State University

"Paul F. Grady: An Interpretation of Contributions in the Development of

Conference: Rescaunting Historians Notebook, Vol. 17 [1994], No. 1, Art., 1
Accounting Principles, Teresa T. King, recognizes The University of Mississippi and the foundations of Arthur Andersen & Co.,

Georgia State University

"Newman T. Halvorson," Robert Bloom, John Carroll University; Marilynn Collins, John Carroll University; Jane Fuglister, Cleveland State University

"Patrick Colquhoun (1745-1820)," Michael E. Scorgie, La Trobe University

"Eric Louis Kohler," Nancy A. Wagner, Georgia Southern University

"The Trials and Tribulations of Accounting Biography," Stephen Zeff, Rice University



Stephen Zeff

"The Role and Influence of Samuel J. Broad: The Formation of Auditing Standards in the United States," Gary J. Previts, Case Western Reserve University; Tom Robinson, University of Miami

"Kenneth Stringer's Contributions to Auditing," James J. Tucker, Widener University



Hiroshi Okano and David Solomons

Accounting Historians: Accounting biography conference: A report 'Harold Weiss, Champion of EDP "The Crux of Alternative App Auditing," Tommie Singleton, The Accounting History: The I University of Mississippi: Dale L. Watt Case "Richard Fleish

University of Mississippi; Dale L. Flesher, The University of Mississippi

"Mary E. Murphy: A Pioneer in the Accounting Profession," Margaret Hoskins, Henderson State University

"Theodora Rutherford—First African-American CPA in West Virginia," Theresa D. Hammond, San Jose State University

"Presidents, Mentors, Role Models," Wanda Spruill, State University of New York at Geneseo; Charles Wootton, Eastern Illinois University

"Costing Pioneers: Some Links With the Past," David Solomons, University of Pennsylvania (Retired)

"Leading Japanese Accountants," Hiroshi Okano, Osaka City University

"Biography Methodology," Darden Pyron, Florida International University

"Littleton's Blend of Inductive and Deductive Reasoning: An Alternative to Post-Modern Accounting Historiography," Thomas Tyson, St. John Fisher College

"Citation Indexing and Analysis: A Methodology for Assessment of the Impact of Individuals on the Development of Accounting," Robert Jordan, University of Wisconsin at Superior

"Contextual Basis for Accounting Biography," Ross Stewart, Seattle Pacific University; Eamonn Walsh, New York University

"Pierre-Antoine Godard-Desmarest (1767-1850), Accountant, Industrialist and Strategist," Marc Nikitin, University of Tours The Crux of Alternative Approaches to Accounting History: The Boulton & Watt Case," Richard Fleishman, John Carroll University; Richard Macve, University of Wales, Aberystwyth; Keith Hoskin, University of Warwick



Eamonn Walsh

"Frederick Albert Cleveland: A Progressive Accountant," Lawrence A. Matika, St. John's University

"John Commons' Impact on Use of Accounting Information in Government Regulation and Public Administration," Mark Covaleski, University of Wisconsin; Mark Dirsmith, Pennsylvania State University; Sajay Samuel, Pennsylvania State University

"The Writings of Thomas Affleck: Southern Author, Agricultural Reformer, and Accountant," Jan Richard Heier, Auburn University at Montgomery

"Henry Rand Hatfield: Life and Humor in the Dust of Ledgers," Patti Mills, Indiana State University "Warren W. Nissley: A Pioneer of Professional education," Elliott L. Slocum, Georgia State University; Alfred R. Roberts, Georgia State University.

